

# The Spanish Alphabet

<b>a</b>	ah	<b>n</b>	ene
<b>b</b>	bay	<b>ñ</b>	<u>en</u> ye
<b>c</b>	thay	<b>o</b>	o
<b>ch</b>	chay (ch as in church)	<b>p</b>	pay
<b>d</b>	day	<b>q</b>	koo
<b>e</b>	ay	<b>r</b>	ere
<b>f</b>	<u>ef</u> e	<b>rr</b>	er <u>re</u> (rolled r)
<b>g</b>	chay (ch guttural as in loch)	<b>s</b>	<u>es</u> se
<b>h</b>	ache (ch as in church)	<b>t</b>	tay
<b>i</b>	ee	<b>u</b>	oo
<b>j</b>	chota (guttural ch)	<b>v</b>	<u>oo</u> ve (bay)
<b>k</b>	kah	<b>w</b>	<u>oo</u> ve double (doble ve)
<b>l</b>	ele	<b>x</b>	<u>ek</u> iss
<b>ll</b>	<u>el</u> ye	<b>y</b>	igri <u>eg</u> a
<b>m</b>	<u>em</u> e	<b>z</b>	th <u>et</u> a

The letters K and W are found only in words of foreign origin.  
The syllables underlined are accented.